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> **FISC 152** ECOFIN 874

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11200/21 - COM(2021) 441 final
Subject:	Proposal for a Council Implementing Decision amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
	- Adoption

- 1. On 9 August 2021 the Council received the Commission proposal¹ on the abovementioned subject.
- 2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
- 3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 11668/21 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

Doc. 11200/21.

12109/21 AP/et ECOMP.2.B EN